

Nevada State Board of Equalization

Taxpayer Petition for Direct Appeal

Submit this Petition Form by fax, hand delivery or postmarked by 5:00 p.m., no later than the date due to:

Nevada State Board of Equalization
c/o Nevada Department of Taxation
1550 College Parkway, Suite 115
Carson City, NV 89706

STEP 1. Was this appeal submitted and/or heard by the County Board of Equalization? _____ If yes, stop filling out this form, and use the "Appeal from the Decision of the County Board" form.

STEP 2. List the complete name of the Property Owner and contact information, as applicable.

Name of Property Owner (Please print or type)

Contact Person who will receive all correspondence if no agent assigned, generally employee of company or relative of Property Owner.

dba Business Name (If applicable, such as Company, LLC, Partnership, Corporation, etc.)

Mailing Address

Mailing Address (If different from Petitioner address)

City State Zip Code

City State Zip Code

Daytime Telephone Number (With area code) Fax Number (If avail.)

Daytime Telephone Number (With area code) Fax Number (If avail.)

E-mail address (If available)

E-mail address (If available)

STEP 3. List the following information about the property being appealed. If multiple parcels are the subject of the appeal and have the same issues, list each parcel number separately on an attached sheet. If multiple parcels are being appealed and do not have the same issues, fill out a separate appeal form for each parcel.

APN or Parcel Identifier: _____

County: _____

The Assessor's Parcel Number (APN) is assigned to real property. A parcel identifier (alpha/numeric) is generally assigned to personal property. The APN or parcel identifier may be found on either the Assessment Notice or the Tax Bill.

Tax Year(s) Being Appealed: _____ **Physical Address of Property:** _____
If more than one tax year is being appealed, list each year separately, such as 2014-2015.

Check the description(s) which best fits your property:

Part a):

Secured Roll ☐ Unsecured Roll ☐ Supplemental Roll ☐

Part b):

Vacant Land <input type="checkbox"/>	Mobile Home (Not on foundation) <input type="checkbox"/>	Mining Property <input type="checkbox"/>
Residential Property <input type="checkbox"/>	Commercial Property <input type="checkbox"/>	Industrial Property <input type="checkbox"/>
Multi-Family Residential Property <input type="checkbox"/>	Personal Property <input type="checkbox"/>	Agricultural Property <input type="checkbox"/>
	(i.e. Equipment, furniture & fixtures)	

STEP 4. Describe the reason for the appeal (Check all that apply):

If due date falls on a Saturday, Sunday or legal holiday, the appeal may be filed on the next business day.

a) ☐ NRS 361.360(1); NRS 361.400(2): Failure of County Board to equalize; undervaluation or nonassessment of other property. (Appeal must be received on or before March 10)

b) ☐ NRS 361.360(3): Real or personal property placed on unsecured tax roll after December 15; appeal could not be heard by County Board of equalization. (Appeal must be received on or before May 15)

c) ☐ NRS 361.403: Undervaluation, overvaluation or nonassessment of property by Nevada Tax Commission. (Appeal must be received on or before January 15)

d) ☐ NRS 361A.240(2)(b): Under-or-over valuation of open-space use assessment. (Appeal must be received on or before March 10)

e) ☐ NRS 361A.273(2): Determination that agricultural property has been converted to a higher use; valuations for deferred tax years; Notice of conversion from assessor received after December 16 and before July 1. (Appeal must be received on or before July 15)

f) ☐ NRS 362.135: Net Proceeds of Minerals Tax certification. (Appeal must be filed within 30 days after certification is sent to taxpayer [about May 20])

g) ☐ Other reason, please describe. _____

h) ☐ The property did not receive the appropriate tax abatement.

If you checked (h), YOU ARE FILLING OUT THE WRONG FORM. Call 775-684-2160 for help.

STEP 5. Describe the taxable and assessed values being appealed.

Property Type	Assessor / Department		Property Owner: <i>What is the value you seek? Write N/A on each line for values which are not being appealed.</i>	
	Taxable Value	Assessed Value	Taxable Value	Assessed value
Land				
Buildings				
Personal Property				
Unitary Value (centrally-assessed properties)				
Net proceeds of minerals				
Total				

STEP 6. Agent Authorization. Complete this section only if an agent, including an attorney, has been appointed to represent the Property Owner in proceedings before the State Board. If you do not have an agent now, but wish to appoint one later, you must file with the State Board a separate Agent Authorization form at the time you appoint the agent. Pursuant to NAC 361.7018, Notice of representation by authorized agent states in part "The State Board will accept a notice filed by facsimile transmission, but the original document must be filed with the State Board before the commencement of the hearing." ***NRS 361.362 requires written authorization be provided within 48 hours after the last day allowed for filing the appeal.***

I hereby authorize the agent whose name and contact information appears below to appear before the Nevada State Board of Equalization to contest the value and/or exemption established for (Please check one):

- 1) ☐ All the properties owned by the Property Owner in Nevada;
 2) ☐ All the properties owned by the Property Owner in _____ County, Nevada; or
 3) ☐ Authorization is limited to the following properties:

APN or Parcel Identifier: _____

I further authorize the agent listed below to file petitions during the _____ calendar year; receive all notices and decision letters related thereto; and represent the Property Owner in all related hearings and matters before the Nevada State Board of Equalization.

Authorized Agent Contact Information:

 Name of Authorized Agent (Please print or type)

 Contact Person (If different than Authorized Agent)

 Mailing Address

 Mailing Address (If different from Agent Address)

 City State Zip Code

 City State Zip Code

 Daytime Telephone Number (With area code) Fax Number (If avail.)

 Daytime Telephone Number (With area code) Fax Number (If avail.)

 E-mail address (If available)

 E-mail address (If available)

I hereby accept appointment as the authorized agent of the Property Owner in proceedings before the State Board.

 Authorized Agent Signature

 Title

 Date

STEP 7. Sign and date the appeal.

I hereby petition the State Board of Equalization to hear my appeal. I have read the petition and believe the contents to be true. If Step 6 above is completed, my signature confirms appointment of the agent listed in Step 6.

 Property Owner Name (Please print or type)

 Title (Owner, officer, representative)

 Property Owner Signature

 Date

 *Authorized Agent Signature, if applicable

 Date

**If the petition is signed by an authorized agent only, ensure that a separate Agent Authorization Form with Property Owner's signature has been completed. If the Petitioner is a corporation, limited partnership, or a limited liability company, the Property Owner signature must be signed by an officer or authorized employee of the business entity.*

If you choose to submit additional documents, each document must be on 8-1/2" x 11" white paper and must be legibly written, printed or typewritten on one side of the paper only. Each document must be signed by the party, or authorized agent of the party, submitting it and must include the current mailing address and telephone number of the submitter, per NAC 361.721.

If you have questions about this form or the appeal process, please call: (775) 684-2160. Fax (775) 684-2020.